FEDERAL REGISTER

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TITLE 5—ADMINISTRATIVE PERSONNEL

Chapter I—Civil Service Commission

PART 6—EXCEPTIONS FROM THE COMPETITIVE SERVICE

LISTS OF POSITIONS EXCEPTED

Under authority of § 6.1 (a) of Executive Order No. 9830 and at the request of the Department of Commerce, § 6.4 (a) (11) (xiii) is amended to read as follows, effective upon publication in the FEDERAL REGISTER:

§ 6.4 *Lists of positions excepted from the competitive service*—(a) *Schedule A.* * * *

(11) *Department of Commerce.* * * *

Bureau of the Census. (xiii) Supervisors, assistant supervisors, and supervisor's clerks and enumerators in the field service for temporary, part-time, or intermittent employment for not to exceed one year: *Provided*, That such appointments may be extended for additional periods of not to exceed one year each. After December 31, 1952, this subdivision shall not be authority for employment in full-time, continuous positions for longer than one year.

(Sec. 6.1 (a) E. O. 9830, 12 F. R. 1259)

UNITED STATES CIVIL SERVICE COMMISSION,
[SEAL] H. B. MITCHELL,
President.

[F. R. Doc. 48-3919; Filed, May 3, 1948; 8:46 a. m.]

TITLE 10—ARMY

Chapter V—Military Reservations and National Cemeteries

PART 501—LIST OF EXECUTIVE ORDERS, PROCLAMATIONS AND PUBLIC LAND ORDERS AFFECTING MILITARY RESERVATIONS

ALASKA

CROSS REFERENCE: For order revoking Public Land Order 77, as amended by Public Land Order 284, which withdrew public lands in Alaska for the use of the War Department for military purposes and which was listed in the tabulation contained in § 501.1, see Public Land Order 471 in the Appendix to Chapter I of Title 43, *infra*.

TITLE 14—CIVIL AVIATION

Chapter I—Civil Aeronautics Board

[Regs., Serial No. ER-123]

PART 228—FREE AND REDUCED RATE TRANSPORTATION

APPLICATION FOR AUTHORITY TO CARRY OTHER PERSONS

Adopted by the Civil Aeronautics Board at its office in Washington, D. C., on this 27th day of April, 1948.

Paragraph (h) of § 228.4 deals with application by a carrier to furnish free or reduced-rate overseas or foreign air transportation to persons not otherwise covered by statute or regulation. The purpose of this amendment is to increase the time after which the application will be deemed to be granted from seven days to ten days after the application is received by the Board.

Interested persons have been afforded an opportunity to participate in the making of this amendment, and full consideration has been given to all relevant matter presented.

In consideration of the foregoing, the Civil Aeronautics Board hereby amends § 228.4 (h) of the Economic Regulations (14 CFR 228.4 (h)) to read as follows, effective June 1, 1948.

§ 228.4 *Free and reduced-rate transportation, scope and practices.* * * *

(h) *Application for authority to carry other persons.* Any carrier desiring special authorization under section 403 (b) of the act to furnish free or reduced-rate overseas or foreign air transportation to a person or persons not described in that section or in paragraph (b) of this section may apply to the Board, by letter or other writing, for such authorization. The application shall state the identity of the person or persons to whom, and the points between which,

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FEDERAL REGISTER

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CODIFICATION GUIDE

A numerical list of the parts of the Code of Federal Regulations affected by documents published in this issue. Proposed rules, as opposed to final actions, are identified as such.

CODIFICATION GUIDE—Con.

such transportation is to be furnished, the time or approximate time of departure, and the carrier's reasons for desiring to furnish such transportation. The application shall contain a definite statement that the carrier is willing and intends to furnish such transportation if authority to do so is granted by the Board. Such application shall be deemed to have been approved and authority for the transportation granted unless the Board shall otherwise advise the carrier within 10 days after the application is received by the Board: *Provided*, That no application filed less than 10 days before the proposed transportation is to be furnished shall be deemed approved unless notice of such approval is received by the carrier prior to the furnishing of the transportation.

(Secs. 205 (a), 403 (b); 52 Stat. 984, 992; 49 U. S. C. 425, 483)

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN,
Secretary,

[F. R. Doc. 48-3930; Filed, May 3, 1948; 8:50 a. m.]

[Regs., Serial No. ER-122]

PART 292—EXEMPTIONS AND CLASSIFICATIONS

TEMPORARY EXEMPTIONS OF NONCERTIFICATED AIR CARRIERS (ALASKA)

Adopted by the Civil Aeronautics Board at its offices in Washington, D. C., on the 27th day of April, 1948.

Section 292.2 (c) (1) (ii) temporarily exempts noncertificated air carriers engaged in air transportation within the Territory of Alaska from the provisions of sections 401 (a) and 404 (a) of the Civil Aeronautics Act of 1938, as amended, insofar as enforcement thereof would prevent any such carrier from making charter trips and rendering other special services between points on routes over which it is authorized, by § 292.2 (c) (1) (i), to render service, or between any such on-route point and a point of such route. The purpose of this amendment is to clarify subdivision (ii) by specifically providing that charter flights and special services so authorized may be conducted only with the same equipment which is utilized to perform the service authorized under subdivision (i).

Since this amendment is interpretative in nature, notice and public procedure hereon are unnecessary, and this amendment may be made effective without prior notice.

In consideration of the foregoing the Civil Aeronautics Board hereby amends § 292.2 of the Economic Regulations (12 F. R. 7069), effective immediately, as follows:

By amending § 292.2 (c) (1) (ii) thereof to read as follows:

(ii) Any such air carrier from making charter trips and rendering other special services between points on routes over which it is authorized to serve by the terms of subdivision (i) of this subparagraph with equipment utilized thereunder. Charter trips and other special services may also be rendered with such equipment to or from any other point, within or outside the Territory of Alaska; *Provided,* That such trips originate at or are destined to a point on a route such air carrier is authorized to serve by the terms of subdivision (i) of this subparagraph, and *Provided, further,* That all such trips are casual, occasional, or infrequent, and are not made in such a manner as to result in establishing a regular or scheduled service.

The exemptions granted in paragraph (c) (1) of this section shall be of no further force and effect as to any air carrier from and after the effective date of an order of the Board denying the aforesaid application of such carrier filed prior to September 15, 1945, or from the date of the inauguration of air transportataion pursuant to an authorization of the Board granting such application in whole or in part.

(Secs. 205 (a), 416 (b), 52 Stat. 984, 1005; 49 U. S. C. 425 (a), 496 (b))

By the Civil Aeronautics Board.

[SEAL] M. C. MULLIGAN, *Secretary.*

[F. R. Doc. 48-3929; Filed, May 3, 1948; 8:50 a. m.]

TITLE 16—COMMERCIAL PRACTICES

Chapter I—Federal Trade Commission

[Docket No. 5252]

PART 3—DIGEST OF CEASE AND DESIST ORDERS

D. J. LANE CO. ET AL.

§ 3.6 (t) *Advertising falsely or misleadingly—Qualities or properties of product or service:* § 3.6 (y) *Advertising falsely or misleadingly—Safety:* § 3.6 (y 10) *Advertising falsely or misleadingly—Scientific or other relevant facts.* In connection with the offering for sale, sale or distribution of the medicinal preparations designated "D. J. Lane's Treatment", "D. J. Lane's Special Elixir", "Special Tablets" and "Nasal Ointment", or any preparations of substantially similar compositions or possessing substantially similar properties, disseminating, etc., any advertsements by means of the United States mails, or in commerce, or by any means to induce, etc., directly or indirectly, the purchase in commerce, etc., of said preparations, which advertisements represent, directly or by implication, (a) that said preparations, either separately or in combination, constitute cures or remedies for asthma or hay fever; or that said preparations possess any therapeutic value in the treatment of asthma or hay fever except insofar as they may afford temporary relief from the paroxysms of asthma; (b) that there is a distinction betwen "uncomplicated" asthma and "bronchial" asthma; or that it is possible for a lay individual suffering from an asthmatic condition to determine from his symptoms or otherwise which of respondents' preparations is indicated; (c) that asthma is a derangement of the nervous system which affects the bronchial tubes; or, (d) that the preparations designated "D. J. Lane's Treatment", "Special Tablets" and "Nasal Ointment", or any similar preparations containing comparable quantities of potassium iodide or ephedrine, are safe or harmless for all individuals; prohibited. (Sec. 5, 38 Stat. 719, as amended by sec. 3, 52 Stat. 112; 15 U. S. C., sec. 45b) [Cease and desist order, D. J. Lane Company, et al., Docket 5252, February 27, 1948]

At a regular session of the Federal Trade Commission held at its office in the city of Washington, D. C., on the 27th day of February A. D. 1948.

In the Matter of Lewman A. Lane, an Individual, Trading as D. J. Lane Company, and Frank E. Whalen, an Individual

This proceeding having been heard by the Federal Trade Commission upon the complaint of the Commission, the joint answer of respondents, testimony and other evidence introduced before a trial examiner of the Commission theretofore duly designated by it, the recommended decision of the trial examiner and exceptions thereto filed by counsel in support of the complaint, and brief of counsel in support of the complaint (no brief having been filed on behalf of the respondents and oral argument not having been requested); and the Commission having made its findings as to the facts and its conclusion that the respondents have violated the provisions of the Federal Trade Commission Act:

It is ordered, That the respondent Lewman A. Lane, individually, and trading as D. J. Lane Company, or trading under any other name, and the respondent Frank E. Whalen, an individual, and respondents' agents, representatives and employees, directly or through any corporate or other device, in connection with the offering for sale, sale or distribution of the medicinal preparations designated "D. J. Lane's Treatment", "D. J. Lane's Special Elixir", "Special Tablets" and "Nasal Ointment", or any preparations of substantially similar compositions or possessing substantially similar properties, do forthwith cease and desist from:

1. Disseminating or causing to be disseminated by means of the United States mails, or by any means in commerce, as "commerce" is defined in the Federal Trade Commission Act, any advertisement which represents, directly or by implication:

(a) That said preparations, either separately or in combination, constitute cures or remedies for asthma or hay fever; or that said preparations possess any therapeutic value in the treatment of asthma or hay fever except insofar as they may afford temporary relief from the paroxysms of asthma;

(b) That there is a distinction between "uncomplicated" asthma and "bronchial" asthma; or that it is possible for a lay individual suffering from an asthmatic condition to determine from his symptoms or otherwise which of respondents' preparations is indicated;

(c) That asthma is a derangement of the nervous system which affects the bronchial tubes;

(d) That the preparations designated "D. J. Lane's Treatment", "Special Tablets" and "Nasal Ointment", or any similar preparations containing comparable quantities of potassium iodide or ephedrine, are safe or harmless for all individuals.

2. Disseminating or causing to be disseminated any advertisement by any means for the purpose of inducing or which is likely to induce, directly or indirectly, the purchase of said preparations in commerce, as "commerce" is defined in the Federal Trade Commission Act, which advertisement contains any representation prohibited in paragraph 1 hereof.

It is further ordered, That the respondents shall, within sixty (60) days after service upon them of this order, file with the Commission a report in writing setting forth in detail the manner and form in which they have complied with this order.

By the Commission.

[SEAL] OTIS B. JOHNSON, *Secretray.*

[F. R. Doc. 48-3925; Filed, May 3, 1948; 8:48 a. m.]

[Docket No. 5127]

PART 3—DIGEST OF CEASE AND DESIST ORDERS

NORTH EASTERN RADIO CO., ETC.

§ 3.6 (a) *Advertising falsely or misleadingly—Business status, advantages or connections of advertiser—Connections or arrangements with others:* § 3.6 (a) *Advertising falsely or misleadingly—Business status, advantages or connections of advertiser—Identity:* § 3.6 (a) *Advertising falsely or misleadingly—Business status, advantages or connections of advertiser—Personnel or staff:* § 3.6 (a) *Advertising falsely or misleadingly—Business status, advantages or connections of advertiser—Producer status of dealer or seller—Laboratory:* § 3.6 (a) *Advertising falsely or misleadingly—Business status, advantages or connections of advertiser—Qualifications and abilities:* § 3.6 (j 15) *Advertising falsely or misleadingly—Identity of product:* § 3.96 (b) *Using misleading name—Vendor—Connections and arrangement with others:* § 3.96 (b) *Using misleading*

name—Vendor—Identity: § 3.96 (b) *Using misleading name—Vendor—Products.* In connection with the offering for sale, sale and distribution of radios and radio parts in commerce, (1) representing, directly or by implication, that respondent maintains a radio laboratory; (2) representing, directly or by implication that respondent is a radio engineer or that he has radio engineers in his employ; or, (3) using the word "Midwest", or any simulation thereof, in respondent's trade name; or otherwise representing, directly or by implication, that respondent has any connection with Midwest Radio Corporation of Cincinnati, Ohio, or that his products are the products of said corporation; prohibited. (Sec. 5, 38 Stat. 719, as amended by sec. 3, 52 Stat. 112; 15 U. S. C., sec. 45b) [Cease and desist order, North Eastern Radio Company, etc., Docket 5127, March 8, 1948]

At a regular session of the Federal Trade Commission held at its office in the city of Washington, D. C., on the 8th day of March A. D. 1948.

In the Matter of Nathaniel Colbert, Formerly Known as Nathaniel Goldberg, an Individual Trading as North Eastern Radio Company and as Midwest Radio Service Company

This proceeding having been heard by the Federal Trade Commission upon the complaint of the Commission, the answer of respondent, testimony and other evidence introduced before a trial examiner of the Commission theretofore duly designated by it, report of the trial examiner, and brief in support of the complaint (no brief having been filed on behalf of respondent and oral argument not having been requested) and the Commission having made its findings as to the facts and its conclusion that respondent has violated the provisions of the Federal Trade Commission Act:

It is ordered, That respondent, Nathaniel Colbert, formerly known as Nathaniel Goldberg, individually and trading under the names North Eastern Radio Company and Midwest Radio Service Company, or trading under any other name, and his agents, representatives and employees, directly or through any corporate or other device, in connection with the offering for sale, sale and distribution of radios and radio parts in commerce, as "commerce" is defined in the Federal Trade Commission Act, do forthwith cease and desist from:

1. Representing, directly or by implication, that respondent maintains a radio laboratory.

2. Representing, directly or by implication, that respondent is a radio engineer or that he has radio engineers in his employ.

3. Using the word "Midwest", or any simulation thereof, in respondent's trade name; or otherwise representing, directly or by implication, that respondent has any connection with Midwest Radio Corporation of Cincinnati, Ohio, or that his products are the products of said corporation.

It is further ordered, That the respondent shall within sixty (60) days after service upon him of this order, file with the Commission a report in writing setting forth in detail the manner and form in which he has complied with this order.

By the Commission.

[SEAL] WM. P. GLENDENING, Jr.,
Acting Secretary.

[F. R. Doc. 48-3926; Filed, May 8, 1948; 8:48 a. m.]

TITLE 19—CUSTOMS DUTIES

Chapter I—Bureau of Customs, Department of the Treasury

[T. D. 51907]

PART 6—AIR COMMERCE REGULATIONS

DESIGNATION OF DOROTHY SCOTT MUNICIPAL AIRPORT AND DOROTHY SCOTT SEAPLANE BASE, OROVILLE, WASH., AS AIRPORTS OF ENTRY FOR ONE YEAR

APRIL 28, 1948.

The Dorothy Scott Municipal Airport and the Dorothy Scott Seaplane Base, Oroville, Washington, are hereby designated as airports of entry for civil aircraft and for merchandise carried thereon arriving from places outside the United States, as defined in section 9 (b) of the Air Commerce Act of 1926 (49 U. S. C., sec. 179 (b)), for a period of 1 year from June 1, 1948.

The list of temporary airports of entry in § 6.13, Customs Regulations of 1943 (19 CFR, Cum. Supp., 6.13), as amended, is hereby further amended by inserting therein the locations and names of these airports, date designated, and the period "1 year."

Notice of the proposed designation of the Dorothy Scott Municipal Airport and the Dorothy Scott Seaplane Base was published in the FEDERAL REGISTER on April 2, 1948 (13 F. R. 1816), pursuant to the provisions of section 4 of the Administrative Procedure Act (Public Law 404, 79th Congress).

The designations of these airports are based on a determination that a sufficient need exists to justify such designations and the designations are made for the purpose of providing for convenient compliance with customs requirements.

(Sec. 7 (b), 44 Stat. 572, sec. 611, 58 Stat. 714; 49 U. S. C. Sup., 177 (b))

[SEAL] E. H. FOLEY, Jr.,
Acting Secretary of the Treasury.

[F. R. Doc. 48-3927; Filed, May 3, 1948; 8:50 a. m.]

TITLE 22—FOREIGN RELATIONS

Chapter I—Department of State

[Dept. Reg. OR 15]

PART 1—FUNCTIONS AND ORGANIZATION

OFFICE OF NEAR EASTERN AND AFRICAN AFFAIRS

Under authority of R. S. 161 (5 U. S. C. 22), and pursuant to section 3 of the Administrative Procedure Act of 1946 (60 Stat. 238), paragraphs (b) (11) and (c) (1)–(4) of § 1.1150 of Title 22 of the Code of Federal Regulations are superseded by the following paragraphs:

§ 1.1150 *Office of Near Eastern and African Affairs.* * * *

(b) *Major functions.* * * *

(11) Advises on matters relating to the United Nations and its auxiliary organizations, working in close relationship with the Office of United Nations Affairs.

(c) *Organization.* The Office consists of the Special Assistants for Economic Affairs, Special Assistants for United Nations Affairs, Policy Information Section, Office of the Executive Officer, Division of African Affairs, Division of Greek, Turkish, and Iranian Affairs, Division of Near Eastern Affairs, and the Division of South Asian Affairs.

(1) Special Assistants for Economic Affairs:

(i) Advise on and evaluate economic, commercial, and financial policy and trends, of both the United States and the countries within the jurisdiction of the Office, from the viewpoint of their political effects upon United States relations with the countries and areas.

(ii) Maintain continuous liaison with the economic offices of the Department in the determination and development of economic policies.

(iii) Perform special assignments abroad to consult with economic and diplomatic staffs in the field and to negotiate with representatives of foreign governments.

(2) Special Assistants for United Nations Affairs:

(i) Advises on matters relating to the United Nations and its auxiliary organizations, integrating area policy with the policy of the United States in relations with the United Nations.

(ii) Serves as adviser and consultant on special assignments to the United States delegation at meetings of the Security Council and the General Assembly of the United Nations.

(iii) Represents the Office at intra-departmental and inter-agency meetings on United Nations matters.

(iv) Performs liaison functions between the Office and its component divisions and the Office of United Nations Affairs.

(3) Policy Information Section:

(i) Evaluates policy-developments, both in the area and throughout the world, and transmits information reports to appropriate officers of the Department and to Foreign Service establishments.

(ii) Advises the Office of Information and Educational Exchange on information-policy aspects of their operations, and keeps the Office informed on public-information problems.

(iii) Keeps the Office of the Special Assistant to the Secretary for Press Relations and the Office of Public Affairs informed on current developments.

(4) Office of the Executive Officer:

(i) Implements the programs of the Office and assures their coordination within the Office and its divisions and within the Department at large.

(ii) Assists the Director in re-evaluating established objectives, programs, and organization in the light of current developments.

(iii) Directs the administration of the Office and its divisions, including management, fiscal, personnel, and administrative service.

(iv) Participates in the formulation of administrative policy for the Depart-

ment, through membership in the Executive Officers Council.

(v) Works in close relationship with the Office of Departmental Administration, to assure uniformity of administration and maximum operating effectiveness.

(R. S. 161, sec. 3, 60 Stat. 238; 5 U. S. C. 22, 1002)

This regulation is effective on the date of publication in the FEDERAL REGISTER.

Approved: April 1, 1948.

For the Secretary of State.

[SEAL] STANLEY T. OREAR,
Chief, Division of Organization and Budget.

[F. R. Doc. 48-3924; Filed, May 3, 1948; 8:48 a. m.]

TITLE 26—INTERNAL REVENUE

Chapter I—Bureau of Internal Revenue, Department of the Treasury

Subchapter C—Miscellaneous Excise Taxes

[T. D. 5613]

PART 113—DOCUMENTARY STAMP TAXES

MISCELLANEOUS AMENDMENTS

On February 6, 1948, notice of proposed rule making regarding Public Law 387 (80th Congress, 1st Session), approved August 8, 1947, was published in the FEDERAL REGISTER (13 F. R. 559). No objection to the rules proposed having been received, the following amendments are hereby adopted. Such amendments are necessary in order to conform Regulations 71 (1941 Edition) (26 CFR, Part 113) to Public Law 387.

PARAGRAPH 1. There is inserted immediately preceding § 113.20 the following:

Public Law 387 (80th Cong., 1st sess.), approved August 8, 1947.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 1802 (a) of the Internal Revenue Code is amended by deleting the period at the end of the next to the last sentence and inserting in lieu thereof the following: ": *Provided further,* That where such certificates (or shares, where no certificates are issued) are issued in a recapitalization, the tax payable shall be that proportion of the tax computed on such certificates or shares issued in the recapitalization that the amount dedicated as capital for the first time by the recapitalization, whether by a transfer of earned surplus or otherwise, bears to the total par value (or actual value if no par stock) of such certificates or shares issued in the recapitalization."

PAR. 2. Section 113.20 is amended by adding at the end thereof the following:

§ 113.20 *Scope of tax.* * * *

The tax also applies to shares or certificates issued in a recapitalization where the recapitalization results in the dedication of an amount as capital for the first time. However, in the case of shares or certificates so issued on or after August 8, 1947, the tax is subject to the limitation set forth in § 113.23 (e).

PAR. 3. Section 113.23 is amended by adding at the end thereof a new paragraph as follows:

§ 113.23 *Rate and computation of tax.* * * *

(e) *Stock issued on or after August 8, 1947, in a recapitalization.* Where stock is issued on or after August 8, 1947, in a recapitalization, the tax payable is that proportion of the total tax computed with respect to all the shares or certificates so issued that the amount dedicated as capital for the first time by the recapitalization, whether by a transfer of earned surplus or otherwise, bears to the total par value (or actual value if no par stock) of the shares or certificates so issued.

A tax is not payable with respect to stock issued in a recapitalization unless the recapitalization results in the dedication of an amount as capital which amount is so dedicated for the first time. Thus, where a corporation transferred an amount from capital to capital surplus in a prior recapitalization, and such corporation in a subsequent or second recapitalization transfers such amount from capital surplus to capital under such circumstances that the amount so restored to capital is clearly identifiable, a tax is not payable with respect to the amount so rededicated as capital. However, the tax is payable with respect to a transfer of capital surplus to capital by way of a recapitalization where the amount so transferred had not been previously dedicated as capital.

Where a recapitalization is effected in connection with, or as part of, some other transaction, for example—an original or an additional issue of stock; a merger; etc., the limitation of the tax payable to the proportion specified in this paragraph applies only to the stock issued in that part of the transaction which constitutes a recapitalization. Thus, where a corporation makes a change in its capital structure by replacing an issue of stock with another issue of stock and at the same time disposes of part of the new stock by sale to underwriters, the tax limitation is applicable only to that portion of the new stock which is issued in exchange for the old stock retired thereby. In such case, the portion of the new stock sold to the underwriters is taxable in its entirety without any adjustment on account of the recapitalization. Similarly, where a corporation retires its preferred stock by issuing common stock in exchange therefor, and such exchange is made in connection with a merger in which the corporation issues common stock also to the former stockholders of the merged company, the tax limitation is applicable only to the common stock issued in exchange for the preferred stock, and the shares or certificates of common stock issued to the former stockholders of the merged company are subject to tax without any adjustment on account of the recapitalization.

PAR. 4. There is inserted immediately preceding § 113.30 the following:

Public Law 387 (80th Cong., 1st sess.), approved August 8, 1947.

* * * * *

Section 1802 (b) of the Internal Revenue Code is amended by inserting after the first proviso the following: *"Provided further,* That upon any transfer of an interest in a partnership owning shares or certificates of stock, the tax shall be limited to an amount equal to that percentage of a tax computed on the transfer of all of such shares or certificates of stock owned by the partnership as the interest transferred bears to the total interests in the partnership of all the partners:".

Section 1802 (b) of the Internal Revenue Code is amended by inserting in the second proviso following the word "deposited" a comma and the words "nor upon mere loans of stock".

PAR. 5. Section 113.30 is amended by adding at the end thereof the following:

§ 113.30 *Scope of tax.* * * *

The tax also applies upon any transfer of an interest in a partnership owning shares or certificates of stock. However, in the case of the transfer of any such interest on or after August 8, 1947, the tax is subject to the limitation set forth in § 113.32 (d). The tax does not apply to the return of stock loaned nor, on or after August 8, 1947, upon mere loans of stock.

PAR. 6. Section 113.32 is amended by adding at the end thereof a new paragraph as follows:

§ 113.32 *Rates and computation of tax.* * * *

(d) *Interest in a partnership transferred on and after August 8, 1947.* The tax on the transfer on and after August 8, 1947, of an interest in a partnership owning shares or certificates of stock, is limited to an amount equal to that percentage of a tax computed on the transfer of all of such shares or certificates of stock owned by the partnership as the interest transferred bears to the total interests in the partnership of all the partners.

A tax would be payable upon the transfer by one or more of the partners of his or their interest or interests, either in whole or in part, in the partnership, to one or more of the remaining partners or to one or more new partners admitted to the partnership. However, the changing or variable interests of the partners as reflected in their respective partnership accounts, resulting from periodic or varying withdrawals of earnings, do not constitute a transfer of an interest in a partnership and no tax accrues as a result of such changes.

PAR. 7. Section 113.33, as amended by Treasury Decision 5202, approved December 17, 1942, is further amended by deleting therefrom paragraph (b) and by changing the designations of paragraphs (c) to (n), inclusive, to paragraphs (b) to (m), respectively.

PAR. 8. Section 113.35, as amended by Treasury Decision 5578, approved September 30, 1947, is further amended by deleting therefrom paragraph (b) and inserting in lieu thereof a new paragraph (b) as follows:

§ 113.35 *Specific exemptions provided in section 1802* (b). * * *

(b) *Loans of stock and the return of stock loaned.* The tax does not apply to the return of stock loaned nor, on or after August 8, 1947, upon mere loans of

stock; but the person making the loan of stock or returning such stock shall furnish and attach to the certificate an exemption certificate in substantially the form prescribed in paragraph (h).

PAR. 9. There is inserted immediately preceding § 113.60 the following:

Public Law 387 (80th Cong., 1st sess.), approved August 8, 1947.

* * * * *

Section 3481 (a) of the Internal Revenue Code is amended by inserting after "*Provided*" the following: "That upon any transfer of an interest in a partnership owning such instruments, the tax shall be limited to an amount equal to that percentage of a tax computed on the transfer of all of such instruments owned by the partnership as the interest transferred bears to the total interests in the partnership of all the partners: *Provided further,*".

PAR. 10. Section 113.60 is amended by adding at the end thereof the following:

§ 113.60 *Scope of tax.* * * *

The tax also applies upon any transfer of an interest in a partnership owning bonds. However, in the case of the transfer of any such interest on or after August 8, 1947, the tax is subject to the limitation set forth in § 113.62.

PAR. 11. Section 113.62 is amended by adding at the end thereof two new paragraphs as follows:

§ 113.62 *Rate and computation of tax.* * * *

The tax on the transfer on and after August 8, 1947, of an interest in a partnership owning bonds, is limited to an amount equal to that percentage of a tax computed on the transfer of all of such bonds owned by the partnership as the interest transferred bears to the total interests in the partnership of all the partners.

A tax would be payable upon the transfer by one or more of the partners of his or their interest or interests, either in whole or in part, in the partnership, to one or more of the remaining partners or to one or more new partners admitted to the partnership. However, the changing or variable interests of the partners as reflected in their respective partnership accounts, resulting from periodic or varying withdrawals of earnings, do not constitute a transfer of an interest in a partnership and no tax accrues as a result of such changes.

PAR. 12. Section 113.63, as amended by Treasury Decision 5202, is further amended by deleting therefrom the second sentence in the second paragraph and inserting in lieu thereof the following: "Loans of bonds including intra office borrowings and the return of bonds loaned are subject to the tax imposed under section 3481."

PAR. 13. Section 113.65, as amended by Treasury Decision 5202, is further amended by changing the second paragraph thereof to read as follows:

§ 113.65 *Specific exemptions provided in section 3481.* * * *

The mere loan of bonds and the return of bonds loaned are not exempt from the bond transfer tax. Hence, paragraph (b) of § 113.35 does not apply to bond transactions.

(53 Stat. 467; 26 U. S. C. 3791)

Because the amendments to the Internal Revenue Code made by Public Law 387 became effective on August 8, 1947, the date of enactment of such public law, it is found that it is unnecessary to issue this Treasury decision subject to the effective date limitation of section 4 (c) of the Administrative Procedure Act, approved June 11, 1946.

[SEAL] GEO. J. SCHOENEMAN,
Commissioner of Internal Revenue.

Approved: April 27, 1948.

E. H. FOLEY, Jr.,
Acting Secretary of the Treasury.

[F. R. Doc. 48-3928; Filed, May 8, 1948; 8:50 a. m.]

TITLE 32—NATIONAL DEFENSE

Chapter XXIII—War Assets Administration

[Reg. 21,[1] Order 2, Amdt. 1]

PART 8321—PRICING AND DISTRIBUTION POLICY FOR PRODUCTION MATERIALS AND PRODUCTION EQUIPMENT

DISPOSAL OF EXPLOSIVES AND RELATED PRODUCTS

War Assets Administration Regulation 21, Order 2, February 4, 1948, entitled "Disposal of Explosives and Related Products" (13 F. R. 578), is hereby amended by the addition of a new subparagraph (4) which shall read as follows:

§ 8321.52 *Disposal of explosives and related products.* * * *

(4) The disposal agency shall advise the Department of State, Chief, Munitions Division, Washington, D. C.; the Department of Commerce, Office of International Trade, Washington, D. C.; and the Governor of the State into which shipment of this property is made, or, in the event the destination of shipment is not known, then the Governor of the State in which the purchaser represents his residence or place of business to be located. This notification shall include the name and address of the purchaser, the destination of shipment, if known, and the type and quantity of explosives delivered.

(Surplus Property Act of 1944, as amended; (58 Stat. 765, as amended; 50 U. S. C. App. Sup. 1611); Public Law 181, 79th Congress (59 Stat. 533; 50 U. S. C. App. Sup. 1614a, 1614b); and Reorganization Plan 1 of 1947 (12 F. R. 4534))

This amendment shall be effective May 1, 1948.

JESS LARSON,
Administrator.

APRIL 28, 1948.

[F. R. Doc. 48-3958; Filed, Apr. 30, 1948; 12:15 p. m.]

[1] WAA Reg. 21 (13 F. R. 498).

TITLE 43—PUBLIC LANDS: INTERIOR

Chapter I—Bureau of Land Management, Department of the Interior

Appendix—Public Land Orders

[Public Land Order 471]

ALASKA

REVOKING PUBLIC LAND ORDER NO. 77 OF JANUARY 8, 1943, WITHDRAWING CERTAIN PUBLIC LANDS AT CHAMBERLAIN POINT AND TOPEKA POINT ALASKA FOR USE OF WAR DEPARTMENT

By virtue of the authority vested in the President and pursuant to Executive Order No. 9337 of April 23, 1943, it is ordered as follows:

Public Land Order No. 77 of January 8, 1943, as amended by Public Land Order No. 284 of June 12, 1945, withdrawing public lands for the use of the War Department for military purposes, is hereby revoked.

The jurisdiction over and use of the lands granted to the War Department by Public Land Order No. 77, shall cease upon the date of the signing of this order. Thereupon, the jurisdiction over and administration of such lands shall be vested in the Department of the Interior and any other Department or Agency of the Federal Government according to their respective interests then of record.

This order shall not otherwise become effective to change the status of such lands until 10 a. m. on June 28, 1948. At that time the lands, which are all unsurveyed, shall, subject to valid existing rights and the provisions of existing withdrawals be opened to settlement under the homestead laws only, and to that form of appropriation only by qualified veterans of World War II for whose service recognition is granted by act of September 27, 1944 (58 Stat. 747, 43 U. S. C. secs. 279–283), as amended, subject to the requirements of the homestead laws and commencing at 10:00 a. m. on September 27, 1948, any such lands not settled upon by veterans shall become subject to settlement and any other forms of appropriation by the public generally in accordance with appropriate laws and regulations.

The lands are described by metes and bounds as follows:

Beginning at a point on the east boundary of the Resurrection Peninsula area, in the vicinity of Seward, described in Executive Order No. 8877, dated August 29, 1941, in latitude 50°59'27" north and longitude 149°18'14" west.

From the initial point, by metes and bounds,

East, 17,000 feet, to line of mean high tide, Day Harbor;

Southerly, along line of mean high tide, Day Harbor, around Resurrection Point;

Northerly, along line of mean high tide, Hardy Sound, El Dorado Narrows and Butts Bay to the south end of the east boundary of the area reserved by Executive Order No. 8877;

North, along the east boundary of said reserved area to the place of beginning.

The tract described contains 11,266 acres.

J. A. KRUG,
Secretary of the Interior.

APRIL 26, 1948.

[F. R. Doc. 48-3916; Filed, May 3, 1948; 8:46 a. m.]

TITLE 49—TRANSPORTATION AND RAILROADS

Chapter I—Interstate Commerce Commission

PART 91—LOCOMOTIVE INSPECTION

STEAM LOCOMOTIVES AND TENDERS; MODIFICATION OF RULES AND INSTRUCTIONS

In the matter of modification of rules and instructions for the inspection and testing of steam locomotives and tenders in accordance with the act of February 17, 1911, as amended.

It appearing, that by order of January 16, 1946 (49 CFR, 1946 Supp.) the rules and instructions for inspection and testing of steam locomotives and tenders and their appurtenances, approved June 2, 1911 (49 CFR, Part 91) as subsequently amended, were further amended;

It further appearing, that petitions have been filed for an extension of time beyond June 1, 1948, within which to comply with said rules and instructions as amended by said order of January 16, 1946, and good cause appearing therefor:

It is ordered, That said rules and instructions be, and they are hereby, amended as follows:

1. In paragraph (b) of § 91.106 *Safe condition*, eliminate "but not later than June 1, 1948".

2. In paragraph (a) of § 91.153 *Feed water tanks*, eliminate "but not later than June 1, 1948".

3. In paragraph (c) of § 91.157 *Reverse gear*, eliminate "but not later than June 1, 1948".

(36 Stat. 914, sec. 1, 38 Stat. 1192, sec. 2, 43 Stat. 659; 45 U. S. C. 23, 28)

Dated at Washington, D. C., this 27th day of April A. D. 1948.

By the Commission.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 48-3922; Filed, May 3, 1948; 8:47 a. m.]

NOTICES

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

[Los Angeles 070129]

CALIFORNIA

ORDER OPENING LANDS TO MINERAL LOCATION, ENTRY AND PATENTING

Under authority and pursuant to the provisions of the act of April 23, 1932 (47 Stat. 136, 43 U. S. C. sec. 154), and the regulations thereunder, and subject to valid existing rights, it is hereby ordered that the SE¼NE¼, NE¼SE¼ sec. 23, SW¼NW¼, NW¼SW¼ sec. 24, T. 14 S., R. 11 E., S. B. M., California, be, and the same are hereby opened to location, entry and patenting under the United States mining laws.

This order shall not become effective to change the status of the lands until 10:00 a. m. on June 23, 1948, at which time the lands shall, subject to valid existing rights and the provisions of existing withdrawals and of this order, become subject to disposition under the United States mining laws only, as above provided.

C. GIRARD DAVIDSON,
Assistant Secretary of the Interior.

APRIL 21, 1948.

[F. R. Doc. 48-3917; Filed, May 3, 1948; 8:46 a. m.]

DEPARTMENT OF LABOR

Wage and Hour Division

SPECIAL CERTIFICATES FOR EMPLOYMENT OF HANDICAPPED CLIENTS

ISSUANCE TO SHELTERED WORKSHOPS

Notice is hereby given that special certificates authorizing the employment of handicapped clients at hourly wage rates lower than the minimum wage rates applicable under section 6 of the Fair Labor Standards Act of 1938 and section 1 (b) of the Walsh-Healey Public Contracts Act have been issued to the sheltered workshops hereinafter mentioned, under section 14 of the Fair Labor Standards Act of 1938 (Sec. 14, 52 Stat. 1068, 29 U. S. C. 214) and Part 525 of the regulations issued thereunder (29 CFR, Cum. Supp., Part 525, amended 11 F. R. 9556), and under sections 4 and 6 of the Walsh-Healey Public Contracts Act (Secs. 4, 6, 49 Stat. 2038; 41 U. S. C. 38, 40) and Article 1102 of the regulations issued pursuant thereto (41 CFR, Cum. Supp., 201.1102).

The names and addresses of the sheltered workshops to which certificates were issued, wage rates, and the effective and expiration dates of the certificates are as follows:

Goodwill Union Mission and Industries, 713 East Tuscarawas Street, Canton 2, Ohio; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards, or not less than 30 cents per hour, whichever is higher; certificate is effective April 15, 1948, and expires March 31, 1949.

Rochester Rehabilitation Center, Inc., 233 Alexander Street, Rochester 7, New York; at a wage rate of not less than the piece rate paid non-handicapped employees engaged in the same occupation in regular commercial industry maintaining approved labor standards, or not less than 5 cents per hour, whichever is higher; certificate is effective April 23, 1948, and expires July 31, 1948.

The employment of handicapped clients in the above mentioned sheltered workshops under these certificates is limited to the terms and conditions therein contained and is subject to the provisions of Part 525 of the regulations. These certificates have been issued on the applicants' representations that they are sheltered workshops as defined in the regulations and that special services are provided their handicapped clients. A sheltered workshop is defined as, "A charitable organization or institution conducted not for profit, but for the purpose of carrying out a recognized program of rehabilitation for individuals whose earning capacity is impaired by age or physical or mental deficiency or injury, and to provide such individuals with remunerative employment or other occupational rehabilitating activity of an educational or therapeutic nature."

The certificates may be cancelled in the manner provided by the regulations. Any person aggrieved by the issuance of either of these certificates may seek a review or reconsideration thereof within fifteen days after publication of this notice in the FEDERAL REGISTER.

Signed at Washington, D. C., this 26th day of April 1948.

JACOB I. BELLOW,
Assistant Director,
Field Operations Branch.

[F. R. Doc. 48-3923; Filed, May 3, 1948; 8:47 a. m.]

FEDERAL POWER COMMISSION

[Docket No. E-6137]

WEST TEXAS UTILITIES CO.

NOTICE OF APPLICATION FOR AUTHORIZATION TO EXPORT ELECTRIC ENERGY

APRIL 28, 1948.

Notice is hereby given that pursuant to the provisions of section 202 (e) of the Federal Power Act, 16 U. S. C. 791a–825r, West Texas Utilities Company on April 29, 1948, filed with the Federal Power Commission an application for authorization by the Commission to export energy from a point near Presidio, Texas to the Town of Ojinaga, Mexico, in quantities up to 500,000 kilowatt hours annually at a rate of supply not to exceed 125 kilowatts.

Any person desiring to be heard or to make any protest with reference to the proposed amendment should, on or before May 19, 1948, file with the Federal Power Commission a petition or protest in accordance with the Commission's rules of practice and regulations under the Federal Power Act.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 48-3920; Filed, May 3, 1948; 8:46 a. m.]

[Docket No. G-882]

TRUNKLINE GAS SUPPLY CO.

ORDER FIXING DATE OF HEARING

Upon consideration of the application filed March 20, 1947, by Trunkline Gas Supply Company (Applicant), a Delaware corporation having offices at Wilmington, Delaware, and Washington, D. C., for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, authorizing the construction and operation of certain natural-gas transmission facilities, subject to the jurisdiction of the Commission, all as more fully described in such application on file with the Commission and open to public inspection, public notice thereof having been given, including publication in the FEDERAL REGISTER on April 12 1947 (12 F. R. 2415).

The Commission orders that:

(A) Pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, as amended, and the Commission's rules of practice and procedure, a public hearing be held commencing on June 28, 1948, at 10:00 a. m. (e. s. t.) in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue, N. W., Washington, D. C., concerning the matters involved and the issues presented by the application and other pleadings in this proceeding.

(B) Interested State commissions may participate as provided by Rules 8 and 37 (f) (18 CFR 1.8 and 1.37 (f)) of the said rules of practice and procedure.

Date of issuance: April 28, 1948.

By the Commission.

J. H. GUTRIDE,
Acting Secretary.

[F. R. Doc. 48-3915; Filed, May 3, 1948; 8:45 a. m.]

DEPARTMENT OF JUSTICE

Office of Alien Property

AUTHORITY: 40 Stat. 411, 55 Stat. 839, Pub. Laws 322, 671, 79th Cong., 60 Stat. 50, 925; 50 U. S. C. and Supp. App. 1, 616, E. O. 9193, July 6, 1942, 3 CFR, Cum. Supp., E. O. 9567, June 8, 1945, 3 CFR, 1945 Supp., E. O. 9788, Oct. 14, 1946, 11 F. R. 11981.

[Vesting Order 11063]

EUGEN CONRADTY

In re: Stock owned by Eugen Conradty. F-63-2486-D-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Eugen Conradty, whose last known address is Roethenbach/Pegnitz/Oberfranken, Germany, is a resident of Germany and a national of a designated enemy country (Germany);

2. That the property described as follows: Four hundred and seventy (470) shares of $100.00, par value common capital stock of the Baltimore and Ohio Railroad Company, a corporation organized under the laws of the States of Maryland and Virginia, evidenced by certificates numbered D 205912/58, registered in the name of Eugen Conradty, together with all declared and unpaid dividends thereon,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by, the aforesaid national of a designated enemy country (Germany);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on April 9, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-3897; Filed, Apr. 30, 1948; 8:55 a. m.]

[Vesting Order 11072]

TOZAN NOJI KABUSHIKI KAISHA

In re: Debt owing to Tozan Noji Kabushiki Kaisha. F-39-5614-C-1.

Under the authority of the Trading With the Enemy Act, as amended, Executive Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Tozan Noji Kabushiki Kaisha, the last known address of which is Tokyo, Japan, is a corporation organized under the laws of Japan and which has or, since the effective date of Executive Order 8389, as amended, has had its principal place of business in Japan and is a national of a designated enemy country (Japan);

2. That the property described as follows: That certain debt or other obligation of the Superintendent of Banks of the State of New York, as Liquidator of the Business and Property in New York of The Mitsubishi Bank, Ltd., 80 Spring Street, New York, New York, in the amount of $419.91, as of December 31, 1945, arising out of an accepted account payable in the name of Casa Tozan, together with any and all accruals thereto and any and all rights to demand, enforce and collect the same,

is property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which is evidence of ownership or control by Tozan Noji Kabushiki Kaisha, the aforesaid national of a designated enemy country (Japan);

and it is hereby determined:

3. That to the extent that the person named in subparagraph 1 hereof is not within a designated enemy country, the national interest of the United States requires that such person be treated as a national of a designated enemy country (Japan).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on April 9, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-3898; Filed, Apr. 30, 1948; 8:55 a. m.]

MAXIMILIAN HELLER

NOTICE OF INTENTION TO RETURN VESTED PROPERTY

Pursuant to section 32 (f) of the Trading With the Enemy Act, as amended, notice is hereby given of intention to return, on or after 30 days from the date of publication hereof, the following property located in Washington, D. C., including all royalties accrued thereunder and all damages and profits recoverable for past infringement thereof, after adequate provision for taxes and conservatory expenses:

Claimant, Claim No., and Property

Maximilian Heller, London, England; 4314: Property described in Vesting Order No. 201 (8 F. R. 625, January 16, 1943), relating to United States Letters Patent Nos. 1,986,060; 2,005,392 and 2,248,913.

Executed at Washington, D. C., on April 28, 1948.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 48-3932; Filed, May 3, 1948; 8:50 a. m.]